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UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	Case No. 3:19-cv-5454
)	
Plaintiff,)	COMPLAINT
)	
v.)	
)	
ELIZABETH C. BENSON,)	
ELIZABETH C. BENSON AS THE)	
PERSONAL REPRESENTATIVE,)	
DISTRIBUTE, OR SUCCESSOR IN)	
INTEREST OF THE ESTATE OF)	
BURTON O. BENSON, USAA FEDERAL)	
SAVINGS BANK, BELARUS)	
INVESTMENTS LIMITED, CONTRA)	
COSTA COUNTY TREASURER and)	
CALIFORNIA FRANCHISE TAX BOARD.)	
)	
Defendants.)	

The plaintiff, the United States of America, through its undersigned counsel, alleges the following:

INTRODUCTION

1. This is a civil action to reduce to judgment federal income tax assessments against Defendants Elizabeth C. Benson and Elizabeth C. Benson as the Personal Representative, Distributee, or

1 Successor in Interest of the Estate of Burton O. Benson and to foreclose the United States' Federal Tax
2 Liens against real property held by Elizabeth C. and Burton O. Benson.

3 **AUTHORIZATION FOR SUIT**

4 2. This action is brought pursuant to 26 U.S.C. §§ 7401, 7403 at the direction of the
5 Attorney General of the United States and with the authorization of the Secretary of the Treasury of the
6 United States.

7 **JURISDICTION AND VENUE**

8 3. The Court has jurisdiction over this proceeding pursuant to Section 7402(a) of the
9 Internal Revenue Code and 28 U.S.C. §§ 1340 and 1345.

10 4. Venue is proper in this District pursuant to 28 U.S.C. §§ 1391(b) and 1396 because the
11 tax liabilities at issue accrued in this judicial district and because the real property the United States
12 seeks to foreclose its federal tax liens against is located in this judicial district.

13 **INTRADISTRICT ASSIGNMENT**

14 5. A substantial part of the events that gave rise to this action occurred in Contra Costa
15 County; accordingly, this action can be assigned to the San Francisco or Oakland Divisions.

16 **DEFENDANTS**

17 6. Defendants Elizabeth C. and Burton O. Benson, at all times relevant to this action,
18 resided within the jurisdiction of the Court. The Bensons hold legal title to the subject real property.

19 7. At the time of the federal income tax assessments described below, Elizabeth C. and
20 Burton O. Benson were married. Burton O. Benson died on April 21, 2017.

21 8. No probate case has been filed with respect to Burton O. Benson, and thus identifying the
22 estate's personal representative is not possible at this time. Since Elizabeth C. Benson will likely be the
23 primary distributee of any estate under state law, she should be deemed the personal representative,
24 distribute, or successor in interest of the estate.

25 9. Defendant USAA Federal Savings Bank is made a party to this action because it may
26 claim some right, title, or interest in the real property which is the subject of this Complaint.

27 10. Defendant Belarus Investments Limited is made a party to this action because it may
28 claim some right, title, or interest in the real property which is the subject of this Complaint.

11. Defendant Contra Costa County Treasurer is made a party to this action because it may claim some right, title, or interest in the real property which is the subject of this Complaint.

12. Defendant California Franchise Tax Board is made a party to this action because it may claim some right, title, or interest in the real property which is the subject of this Complaint.

THE SUBJECT PROPERTY

13. The subject property of this action is located in Contra Costa County, at 5 Evans Place, Orinda, California 94563.

14. The real property is legally described as follows:

PARCEL ONE:

LOT 14, MAP OF RHEEM VALLEY ACRES, FILED AUGUST 19, 1953, MAP BOOK 51, PAGE 39, CONTRA COSTA COUNTY RECORDS.

PARCEL TWO:

PORTION OF LOT 13, MAP OF RHEEM VALLEY ACRES, FILED AUGUST 19, 1953, MAP BOOK 51, PAGE 39, CONTRA COSTA COUNTY RECORDS, AS DESCRIBED AS FOLLOWS:

BEGINNING AT THE INTERSECTION OF THE NORTHERN LINE OF EVANS PLACE, AS SHOWN ON SAID MAP WITH THE SOUTHEASTERN LINE OF SAID LOT 13; THENCE ALONG WITH THE LAST NAMED LINE NORTH. 60°14'14" EAST 21 FEET, 10 INCHES; THENCE SOUTHWESTERLY TO A POINT ON THE NORTHERN LINE OF SAID EVANS PLACE, DISTANT THEREON WESTERLY 10 FEET FROM THE POINT OF BEGINNING; THENCE EASTERLY ALONG SAID NORTHERN LINE OF EVANS PLACE, ON THE ARC OF A CURVE TO THE RIGHT WITH A RADIUS OF 40 FEET, AN ARC DISTANCE OF 10 FEET TO THE POINT OF BEGINNING.

15. By Grant Deed, recorded May 23, 1991, Elizabeth C. and Burton O. Benson acquired the Subject Property as husband and wife as Joint Tenants.

16. On March 10, 2008, the IRS recorded with the Contra Costa County Recorder a Notice of Federal Tax Lien with respect to the Benson's 1989, 1993, and 1994 income tax liabilities.

17. On December 23, 2011, the IRS recorded with the Contra Costa County Recorder a Notice of Federal Tax Lien with respect to the Benson's 2010 income tax liability.

18. On October 17, 2016, the IRS refiled with the Contra Costa County Recorder a Notice of Federal Tax Lien with respect to the Benson's 1989, 1993, and 1994 income tax liabilities.

CLAIM FOR RELIEF:
REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT

19. The United States incorporates by reference the allegations contained in paragraphs 1-18 above, as if fully set forth here.

20. On the dates and in the amounts set forth below, a duly authorized delegate of the Secretary of the Treasury made timely federal tax assessments against Defendants Elizabeth C. and Burton O. Benson for joint unpaid individual income taxes (Form 1040), penalties, and other statutory additions for the below-listed tax periods:

Tax Year	Assessment Date	Amount Assessed	Unpaid Balance Plus Accruals as of May 6, 2019
1989	07/16/2007	\$139,889.00 (Tax)	
	07/16/2007	27,978.00 (26 U.S.C. § 6662 Accuracy Penalty)	
	07/16/2007	34,972.00 (Late Filing Penalty)	
	07/16/2007	563,639.15 (Interest Assessed)	
	11/25/2013	20,397.03 (Failure to Pay Tax Penalty)	
	11/25/2013	204,944.15 (Interest Assessed)	
	01/11/2016	65,263.76 (Interest Assessed)	
	03/26/2018	14,575.22 (Failure to Pay Tax Penalty)	
	03/26/2018	92,368.01 (Interest Assessed)	
	09/17/2018	28,533.86 (Interest Assessed)	
			\$1,159,875.06
1990	07/16/2007	\$104,701.00 (Tax)	
	07/16/2007	20,940.00 (26 U.S.C. § 6662 Accuracy Penalty)	
	07/16/2007	26,175.00 (Late Filing Penalty)	
	07/16/2007	364,167.00 (Interest Assessed)	
	11/14/2011	115,969.34 (Interest Assessed)	
	11/25/2013	58,398.30 (Failure to Pay Tax Penalty)	
	11/25/2011	40,040.52 (Interest Assessed)	
	01/11/2016	47,746.93 (Interest Assessed)	
	09/17/2018	89,957.07 (Interest Assessed)	
			\$884,000.25
1993	07/16/2007	\$1,496,254.00 (Tax)	
	07/16/2007	299,251.00 (26 U.S.C. § 6662 Accuracy Penalty)	
	07/16/2007	2,968,291.29 (Interest)	
	11/14/2011	1,120,515.63 (Interest)	
	11/14/2011	374,063.50 (Failure to Pay Tax Penalty)	
	11/25/2013	385,927.72 (Interest)	
	11/24/2014	190,653.06 (Interest)	

1		11/30/2015	193,833.83 (Interest)	
2		11/28/2016	235,897.91 (Interest)	
3				\$7,308,429.54
4	1994	07/16/2007	\$140,714.00 (Tax)	
5		07/16/2007	28,143.00 (26 U.S.C. § 6662 Accuracy Penalty)	
6		07/16/2007	245,746.73 (Interest)	
7		10/11/2010	33,939.36 (Failure to Pay Tax Penalty)	
8		11/25/2013	8,286.80 (Failure to Pay Tax Penalty)	
9		11/25/2013	129,902.48 (Interest)	
10		01/11/2016	38,160.73 (Interest)	
11		09/17/2018	73,101.10 (Interest)	
12				\$722,569.73
13	2010	11/21/2011	\$53.00 (Estimated Tax Penalty)	
14		11/21/2011	186.44 (Failure to Pay Tax Penalty)	
15		11/21/2011	106.93 (Interest Assessed)	
16		11/25/2013	312.93 (Interest Assessed)	
17		11/25/2013	559.32 (Failure to Pay Tax Penalty)	
18		11/24/2014	179.41 (Interest)	
19		11/24/2014	279.66 (Failure to Pay Tax Penalty)	
20		11/30/2015	197.12 (Interest)	
21		11/30/2015	139.83 (Failure to Pay Tax Penalty)	
22		11/28/2016	248.88 (Interest)	
23				\$7,775.28
24		Total		\$10,082,649.86

21. Timely notice of the assessments set forth in paragraph 20 has been given to Defendants Elizabeth C. and Burton O. Benson and demand for payment has been made, as required 26 U.S.C. § 6303.

22. Despite notice and demand for payment of the assessments set forth in paragraph 20, Defendants Elizabeth C. and Burton O. Benson have neglected, refused, or failed to pay the tax assessments against them and, calculated to May 6, 2019, there remains due and owing to the United States on those assessments the total sum of \$10,082,649.86, plus statutory interest and other statutory additions that continue to accrue as provided by law.

**SECOND CLAIM FOR RELIEF:
TO FORECLOSE FEDERAL TAX LIENS AGAINST THE SUBJECT PROPERTY AND TO
OBTAIN AN ORDER FOR JUDICIAL SALE**

23. The United States incorporates by reference the allegations contained in Paragraphs 1-22 above, as if fully set forth here.

24. The IRS recorded Notices of Federal Tax Lien with the Recorder for Contra Costa County, California against the Bensons for federal income tax assessments and penalties for tax years 1989, 1990, 1993, 1994, and 2010.

25. Pursuant to 26 U.S.C. § 6321, 6322 and § 6323, liens for unpaid taxes, penalties, and interest as described in paragraph 20, arose on the dates of the assessments and attach to all property and rights to property of the Bensons.

26. The tax liens arising from the assessments described in paragraph 20 continue to attach to the Subject Property.

27. The tax liens arising from the assessments described in paragraph 20 have priority over all interests in the Subject Property after the attachment of the tax liens, subject to 26 U.S.C. § 6323(a).

28. Pursuant to 28 U.S.C. § 7403(c), the United States is entitled to a decree of sale of the Subject Property to enforce its tax liens.

WHEREFORE, plaintiff, the United States of America, respectfully requests the Court to adjudge and decree as follows:

A. That Defendants Elizabeth C. Benson and Burton O. Benson are indebted to the United States in the amount of \$10,082,649.86, for unpaid joint federal income tax liabilities, penalties, and interest owed for the tax years 1989, 1990, 1993, 1994, and 2010, less any additional credits according to proof, plus interest and other statutory additions as provided by law that have accrued since May 6, 2019, and that judgment in that amount should be entered against Defendants Elizabeth C. Benson and Elizabeth C. Benson as the Personal Representative, Distributee, or Successor in Interest of the Estate of Burton O. Benson and in favor of the United States of America;

B. That the United States possesses valid and undisturbed federal tax liens, by virtue of the assessments set forth herein, on the property of Defendants Elizabeth C. Benson and Burton O. Benson;

C. That the federal tax liens encumbering the Subject Property be foreclosed and that the Subject Property be ordered sold to satisfy the outstanding and delinquent federal tax liabilities of Defendants Elizabeth C. Benson and Burton O. Benson;

D. That the Court determine that the United States' federal tax liens recorded against the Subject Property have first priority, subject to 26 U.S.C. §§ 6321 and 6323(a) and (b);

1 E. That the Court determine the validity and priority of all other liens and interests in the
2 Subject Property and order that the proceeds from any judicial sale of such property be distributed
3 accordingly;

4 F. That the Court grant the United States a deficiency judgment in the amount of any tax
5 indebtedness not satisfied by the sale of the Subject Property;

6 G. That the Court grant the United States its costs incurred in bringing this action; and

7 H. For such other relief as the Court deems just and proper.

8 Dated this 30th day of August, 2019.

9 RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

10
11 /s/ Amy Matchison
AMY MATCHISON (CA SBN 217022)
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CIVIL COVER SHEET

The JS-CAND 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved in its original form by the Judicial Conference of the United States in September 1974, is required for the Clerk of Court to initiate the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS
United States of America

(b) County of Residence of First Listed Plaintiff
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
Amy Matchison, Department of Justice
P.O. Box 683
Washington DC 20044

DEFENDANTS
Elizabeth C. Benson, USAA Federal Savings Bank, Belarus Investments Limited,
Contra Costa County Treasurer, California Franchise Tax Board

County of Residence of First Listed Defendant
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

☒ 1 U.S. Government Plaintiff

☐ 2 U.S. Government Defendant

☐ 3 Federal Question
(U.S. Government Not a Party)

☐ 4 Diversity
(Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

	PTF	DEF		PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<div>110 Insurance</div> <div>120 Marine</div> <div>130 Miller Act</div> <div>140 Negotiable Instrument</div> <div>150 Recovery of Overpayment of Veteran's Benefits</div> <div>151 Medicare Act</div> <div>152 Recovery of Defaulted Student Loans (Excludes Veterans)</div> <div>153 Recovery of Overpayment of Veteran's Benefits</div> <div>160 Stockholders' Suits</div> <div>190 Other Contract</div> <div>195 Contract Product Liability</div> <div>196 Franchise</div>	<div>PERSONAL INJURY</div> <div>310 Airplane</div> <div>315 Airplane Product Liability</div> <div>320 Assault, Libel & Slander</div> <div>330 Federal Employers' Liability</div> <div>340 Marine</div> <div>345 Marine Product Liability</div> <div>350 Motor Vehicle</div> <div>355 Motor Vehicle Product Liability</div> <div>360 Other Personal Injury</div> <div>362 Personal Injury -Medical Malpractice</div> <div>PERSONAL INJURY</div> <div>365 Personal Injury – Product Liability</div> <div>367 Health Care/Pharmaceutical Personal Injury Product Liability</div> <div>368 Asbestos Personal Injury Product Liability</div> <div>PERSONAL PROPERTY</div> <div>370 Other Fraud</div> <div>371 Truth in Lending</div> <div>380 Other Personal Property Damage</div> <div>385 Property Damage Product Liability</div> <div>CIVIL RIGHTS</div> <div>440 Other Civil Rights</div> <div>441 Voting</div> <div>442 Employment</div> <div>443 Housing/Accommodations</div> <div>445 Amer. w/Disabilities–Employment</div> <div>446 Amer. w/Disabilities–Other</div> <div>448 Education</div> <div>PRISONER PETITIONS</div> <div>HABEAS CORPUS</div> <div>463 Alien Detainee</div> <div>510 Motions to Vacate Sentence</div> <div>530 General</div> <div>535 Death Penalty</div> <div>OTHER</div> <div>540 Mandamus & Other</div> <div>550 Civil Rights</div> <div>555 Prison Condition</div> <div>560 Civil Detainee–Conditions of Confinement</div>	<div>625 Drug Related Seizure of Property 21 USC § 881</div> <div>690 Other</div> <div>LABOR</div> <div>710 Fair Labor Standards Act</div> <div>720 Labor/Management Relations</div> <div>740 Railway Labor Act</div> <div>751 Family and Medical Leave Act</div> <div>790 Other Labor Litigation</div> <div>791 Employee Retirement Income Security Act</div> <div>IMMIGRATION</div> <div>462 Naturalization Application</div> <div>465 Other Immigration Actions</div>	<div>422 Appeal 28 USC § 158</div> <div>423 Withdrawal 28 USC § 157</div> <div>PROPERTY RIGHTS</div> <div>820 Copyrights</div> <div>830 Patent</div> <div>835 Patent–Abbreviated New Drug Application</div> <div>840 Trademark</div> <div>SOCIAL SECURITY</div> <div>861 HIA (1395ff)</div> <div>862 Black Lung (923)</div> <div>863 DIWC/DIWW (405(g))</div> <div>864 SSID Title XVI</div> <div>865 RSI (405(g))</div> <div>FEDERAL TAX SUITS</div> <div><input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)</div> <div>871 IRS–Third Party 26 USC § 7609</div>	<div>375 False Claims Act</div> <div>376 Qui Tam (31 USC § 3729(a))</div> <div>400 State Reapportionment</div> <div>410 Antitrust</div> <div>430 Banks and Banking</div> <div>450 Commerce</div> <div>460 Deportation</div> <div>470 Racketeer Influenced & Corrupt Organizations</div> <div>480 Consumer Credit</div> <div>485 Telephone Consumer Protection Act</div> <div>490 Cable/Sat TV</div> <div>850 Securities/Commodities/Exchange</div> <div>890 Other Statutory Actions</div> <div>891 Agricultural Acts</div> <div>893 Environmental Matters</div> <div>895 Freedom of Information Act</div> <div>896 Arbitration</div> <div>899 Administrative Procedure Act/Review or Appeal of Agency Decision</div> <div>950 Constitutionality of State Statutes</div>

V. ORIGIN (Place an "X" in One Box Only)

☒ 1 Original Proceeding

☐ 2 Removed from State Court

☐ 3 Remanded from Appellate Court

☐ 4 Reinstated or Reopened

☐ 5 Transferred from Another District (specify)

☐ 6 Multidistrict Litigation–Transfer

☐ 8 Multidistrict Litigation–Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 U.S.C. Sections 7401, 7403

Brief description of cause:
Reduce federal income tax assessments to judgment and foreclose federal tax liens.

VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, Fed. R. Civ. P. ☐

DEMAND \$ 10,082,649.00

CHECK YES only if demanded in complaint:
JURY DEMAND: ☐ Yes ☒ No

VIII. RELATED CASE(S), IF ANY (See instructions):

JUDGE

DOCKET NUMBER

IX. DIVISIONAL ASSIGNMENT (Civil Local Rule 3-2)
(Place an "X" in One Box Only)

☒ SAN FRANCISCO/OAKLAND

☐ SAN JOSE

☐ EUREKA-MCKINLEYVILLE

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS-CAND 44

Authority For Civil Cover Sheet. The JS-CAND 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved in its original form by the Judicial Conference of the United States in September 1974, is required for the Clerk of Court to initiate the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I. a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the “defendant” is the location of the tract of land involved.)
 - c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section “(see attachment).”
- II. Jurisdiction.** The basis of jurisdiction is set forth under Federal Rule of Civil Procedure 8(a), which requires that jurisdictions be shown in pleadings. Place an “X” in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- (1) United States plaintiff. Jurisdiction based on 28 USC §§ 1345 and 1348. Suits by agencies and officers of the United States are included here.
 - (2) United States defendant. When the plaintiff is suing the United States, its officers or agencies, place an “X” in this box.
 - (3) Federal question. This refers to suits under 28 USC § 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 - (4) Diversity of citizenship. This refers to suits under 28 USC § 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS-CAND 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an “X” in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerk(s) in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.
- V. Origin.** Place an “X” in one of the six boxes.
- (1) Original Proceedings. Cases originating in the United States district courts.
 - (2) Removed from State Court. Proceedings initiated in state courts may be removed to the district courts under Title 28 USC § 1441. When the petition for removal is granted, check this box.
 - (3) Remanded from Appellate Court. Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 - (4) Reinstated or Reopened. Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 - (5) Transferred from Another District. For cases transferred under Title 28 USC § 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 - (6) Multidistrict Litigation Transfer. Check this box when a multidistrict case is transferred into the district under authority of Title 28 USC § 1407. When this box is checked, do not check (5) above.
 - (8) Multidistrict Litigation Direct File. Check this box when a multidistrict litigation case is filed in the same district as the Master MDL docket. Please note that there is no Origin Code 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC § 553. Brief Description: Unauthorized reception of cable service.
- VII. Requested in Complaint.** Class Action. Place an “X” in this box if you are filing a class action under Federal Rule of Civil Procedure 23. Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction. Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS-CAND 44 is used to identify related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.
- IX. Divisional Assignment.** If the Nature of Suit is under Property Rights or Prisoner Petitions or the matter is a Securities Class Action, leave this section blank. For all other cases, identify the divisional venue according to Civil Local Rule 3-2: “the county in which a substantial part of the events or omissions which give rise to the claim occurred or in which a substantial part of the property that is the subject of the action is situated.”
- Date and Attorney Signature.** Date and sign the civil cover sheet.